



The Nature Conservancy  
4245 N. Fairfax Drive  
Arlington, VA 22203-1606

Tel: (703) 841-4229  
nature.org  
Contact: Jason Albritton  
Director, Climate and Energy Policy

Internal Revenue Service  
CC:PA:LPD:PR (Notice 2022-51)  
Room 5203  
P.O. Box 7604  
Ben Franklin Station  
Washington, DC 20044

**RE: IRS Notice 2022-51 / Request for Comments on Prevailing Wage, Apprenticeship, Domestic Content, and Energy Communities Requirements Under the Act Commonly Known as the Inflation Reduction Act of 2022**

Thank you for the opportunity to provide input on the Inflation Reduction Act's tax incentives. These tax incentives will rapidly accelerate the expansion of clean energy potentially making significant progress toward reaching 2030 emissions reductions targets. The U.S. Department of the Treasury (Treasury) and Internal Revenue Service's (IRS) commitment to robust and broad public engagement will help drive the clarity needed to reach the full economic and climate potential of these tax policies.

The Nature Conservancy is a global conservation organization. We have chapters in all 50 states and our work extends around the globe into 79 countries and territories. As an organization that relies on a science-based, collaborative approach, we believe the science is clear that climate change poses a significant threat to our communities, our economy, and to nature itself. That is why we must address climate change right now, with diligence and urgency. Our best chance to limit the worst impacts of climate change is to ensure that by 2050, we have achieved "net zero" carbon emissions both in the United States and around the world. As we work to reduce emissions, we must also seek ways to address the disproportionate effects of air pollution and climate change on historically marginalized or underserved communities. The suite of policies passed in the Inflation Reduction Act will support progress toward all of these goals.

While the clean energy buildout comes with significant upsides in energy cost savings, increased economic opportunities, and enhanced energy security, we must also be mindful of where and how we develop this new energy capacity to avoid unintended consequences for nature and local communities. Incentivizing development in ways that decrease the risks of conflict will help avoid delays that could hinder maximizing the climate and economic benefits of the tax credits. The guidelines and rulemakings under consideration will play a role in driving development toward the regions and communities most in need of new economic opportunities, ensuring the benefits are equitably distributed, and incentivizing development in a way that lowers the risk for valuable natural and working lands. Balancing these dynamics is particularly important in implementation of the energy community bonus credit.

These comments focus on the energy community requirements that taxpayers must satisfy to qualify for an increased credit amount. When crafting guidance related to these requirements, we urge Treasury and IRS to consider clarifying the following:

- Identify the border of a brownfield site as the applicable boundary for the purposes of identifying eligible energy communities, and a qualifying facility that maintains a nexus with the verified brownfield site may be considered “located in” an energy community;
- Elaborate on the brownfield definition by reiterating and clarifying the exclusions in subparagraph (B), and a clarification of “mine scarred lands” in subparagraph (D)(ii)(III);
- Provide multiple options for certifying a brownfield site by referencing federal or state-level databases or obtaining a certification from the applicable state agency, similar to the procedures outlined in 26 U.S. Code § 198;
- Enumerate the occupations or industries that are considered “direct employment” related to the extraction, processing, transport or storage of coal, oil, or natural gas limiting the list to those occupations or industries related to “upstream” activities associated with the unprocessed coal, oil, or natural gas;
- Clarify that a project considered located in a qualifying energy community at the time the project begins construction or is put into service is considered to remain located in an energy community even if the associated census tract, MSA, or Non-MSA loses its status as a qualifying energy community or the boundaries change;
- Set an exclusion for land areas ‘located in’ an ‘energy community’ which are or have been permanently protected with conservation easements

#### .04 Energy Community Requirement

- (1) Section 45(b)(11)(A) provides an increased credit amount for a qualified facility located in an energy community. What further clarifications are needed regarding the term “located in” for this purpose, including any relevant timing considerations for determining whether a qualified facility is located in an energy community? Should a rule similar to the rule in § 1397C(f) (Enterprise Zones rule regarding the treatment of businesses straddling census tract lines), the rules in 26 C.F.R. §§ 1.140022(d)-1 and 1.140022(d)-2, or other frameworks apply in making this determination?**

Section 45(b)(11)(B) outlines three categories of “energy community” each with different ways of identifying the boundaries. Multiple third parties have produced maps of potentially eligible “energy communities” based on different interpretations of qualifying energy communities. The widely varying results demonstrate the need for Treasury to clarify the boundaries and qualifications of an energy community.

The three energy communities categories vary drastically in size and scale. A brownfield sites range from a few acres to thousands of acres, whereas census tracts, metropolitan statistical areas, and non-metropolitan statistical areas range from a few square miles up to thousands of square miles. Some brownfield parcels may have a smaller footprint than the qualifying project. With this variation, it may make sense to tailor the treatment of the categories of energy communities accordingly. If Treasury determines that a consistent treatment of “located in” is warranted, then we recommend taking the approach that would allow projects or facilities located wholly or partially within the boundaries of a brownfield site to qualify.

For an energy community qualifying under the brownfields definition, Treasury should make clear that the border of the brownfield parcel is the relevant boundary rather than the entire census tract, metropolitan statistical area, or non-metropolitan statistical area in which the brownfield parcel is located. While the statutory language clearly links this category of energy community to a brownfield site, there has been some confusion on how to apply the brownfield definition for the purposes of identifying qualifying energy communities.

Projects or facilities that have a nexus with a brownfield site should be considered “located in” an energy community and qualify for the increased tax credit. The potential contamination and remediation needs associated with brownfield sites may create conditions that make it unsafe to develop the entire brownfield parcel. Therefore, a project or facility that is located adjacent to or at least partially on a brownfield site should be considered “located in” an energy community. A deed of ownership obtained from a local title search in most cases should provide a property description or survey sufficient to identifying the boundaries of a brownfield parcel.

**(2) Does the determination of a brownfield site (as defined in subparagraphs (A), (B), and (D)(ii)(III) of § 101(39) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601(39))) need further clarification? If so, what should be clarified?**

For the purposes of the energy community requirements, the determination of a brownfield site is based on three parts of the brownfield definition under § 101(39) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) (42 U.S.C. 9601(39))). We recommend Treasury provide additional clarification on the three parts of the definition to identify qualifying sites.

The base definition of a brownfield site (subparagraph (A)) is “real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant (42 U.S.C 9601(39)).” Real property can mean residential, commercial, and industrial properties. Brownfields also include “mine scarred lands” (subparagraph (D)(ii)(III)). These sites are restricted by the exclusions in subparagraph (B):

- Facilities listed or proposed for listing on the National Priorities List (NPL)
- Facilities subject to unilateral administrative orders, court orders, administrative orders on consent, or judicial consent decrees issued to or entered into by parties under CERCLA
- Facilities that are owned by, or under the custody or control of, the federal government (but not land held in trust by the U.S. government for an Indian Tribe);
- Properties subject to planned or ongoing removal actions under CERCLA;
- Properties with facilities that have been issued or entered into a unilateral administrative order, court an administrative order on consent, or judicial consent decree or to which a permit has been issued by the United States or an authorized state under RCRA, FWPCA, TSCA, or SDWA;
- Properties with facilities subject to RCRA corrective action (§ 3004(u) or § 3008(h)) to which a corrective action permit or order has been issued or modified to require the implementation of corrective measures;
- Properties that are land disposal units that have submitted a RCRA closure notification or that are subject to closure requirements specified in a closure plan or permit.

- Properties where there has been a release of PCBs and all or part of the property is subject to TSCA remediation; and
- Properties that include facilities receiving monies for cleanup from the LUST Trust Fund.

Treasury should provide additional details on these exclusions. For example, Treasury should elaborate on the types of federal properties excluded, including a reiteration that the exclusion does not apply to tribal lands and that brownfields on tribal lands can qualify as energy communities. Treasury should further clarify that this exclusion does not extend to:

- Privately-owned, Formerly Used Defense Sites (FUDS)
- Privately-owned, Formerly Utilized Sites Remedial Action Program (FUSRAP) properties; and
- Other former federal properties that have been disposed of by the U.S. government.

We also recommend that Treasury clarify that brownfields properties or qualifying facilities with a nexus to a brownfield that extend across private or state-held land onto a federally owned property should qualify as an “energy community.”

Treasury should reaffirm that subparagraph (D)(ii)(III) of CERCLA is a reference to “mine scarred lands” and provide additional details on how to identify “mine-scarred lands.” Mine-scarred lands should include those lands, associated waters, and surrounding watersheds where extraction, benefaction, or processing of ores and minerals (including coal) as defined in 40 CFR § 261.4(b)(7) has occurred.

Examples of coal mine-scarred lands may include, but are not limited to:

- surface coal mine areas;
- deep coal mines;
- coal processing areas;
- coal refuse areas;
- acid or alkaline mine drainage; and
- associated waters affected by abandoned coal mine (or acid mine) drainage or runoff, including stream beds and adjacent watersheds.

Examples of non-coal hard rock mine-scarred lands may include, but are not limited to:

- surface and deep mines;
- waste rock or spent ore piles;
- roads constructed wholly or partially of waste rock or spent ore;
- tailings, disposal ponds, or piles;
- ore concentration mills;
- smelters;
- cyanide heap leach piles;
- dams constructed wholly or partially of waste rock, tailings, or spent ore;
- dumps or dump areas used for the disposal of waste rock or spent ore;
- acid or alkaline rock drainage; and
- waters affected by abandoned metal mine drainage or runoff, including stream beds and adjacent watersheds.

Section 45(b)(11)(A) does not limit mine scarred lands or brownfields to only abandoned or closed mines. In clarifying “mine scarred lands” for the purposes of the energy community requirements, Treasury should clarify sites that are currently being mined or had recent mining activity should be considered brownfields and qualify as an eligible energy community. Within the boundaries of an active mining site, there may be a mix of areas that are actively being mined and those that are currently inactive but not abandoned or even closed. Advancing clean energy projects on these lands for the purposes of both behind- and in-front-of the meter projects will advance the goal of creating economic opportunity for energy communities.

Unlike census tracts or metropolitan statistical areas, a comprehensive database or registry of all brownfields sites in the United States does not exist. Taxpayers seeking to certify a facility has a nexus with or is located on a brownfield site could do so in one of the following ways:

- (1) Confirm the site is listed on the Assessment Cleanup and Redevelopment Exchange System (ACRES) maintained by U.S. Environmental Protection Agency;
- (2) Confirm the site is listed on the Mine Data Retrieval System maintained by the Mine Safety and Health Administration’s (MSHA);
- (3) Confirm a site is listed on an equivalent database of brownfields, hard rock mines, or coal mines maintained by the appropriate state agency; or
- (4) Obtain a statement of eligibility from a state agency by following the same procedures as outlined in 26 U.S. Code § 198.

The ACRES database includes information on properties associated with EPA Brownfields grants awarded in fiscal year 2010 and beyond. Each listing has an associated Property Profile Form (PPF) (OMB Form 2050-0192) created by EPA and approved by the Office of Management and Budget (OMB). Because this database only includes properties where an assessment or cleanup activity has been completed and EPA Brownfields funding was expended, it does not represent all brownfields in the United States. See Appendix A for a sample list of state agencies that maintain state-level records of brownfields and mine lands. The state-level datasets for brownfields both overlap with and are more expansive than ACRES.

The procedures for obtaining verification from a state agency to claim a Section 198 deduction for environmental remediation has proven effective in the past. The Congressional Research Service found that virtually every state was able to make a determination of eligibility in less than a month, and three states turned around requests in three days or less.<sup>1</sup> Depending on the state, the appropriate state agency to issue the certification may be different for a mine scarred land than a brownfield associated with other industrial activity.

- (3) Which source or sources of information should the Treasury Department and the IRS consider in determining a “metropolitan statistical area” (MSA) and “nonmetropolitan statistical area” (non-MSA) under § 45(b)(11)(B)(ii)? Which source or sources of information should be used in determining whether an MSA or non-MSA meets the threshold of 0.17 percent or greater direct employment related to the extraction, processing, transport, or storage of coal, oil, or natural gas, and an unemployment rate at or above the national average unemployment rate**

---

<sup>1</sup> U.S. Environmental Protection Agency, “A Guide to Federal Tax Incentives for Brownfields Redevelopment,” 2011 [https://archive.epa.gov/oig/catalog/web/pdf/2011\\_fpg.pdf](https://archive.epa.gov/oig/catalog/web/pdf/2011_fpg.pdf)

**for the previous year? What industries or occupations should be considered under the definition of “direct employment” for purposes of this section?**

For the purposes of the energy community requirements, “direct employment” related to the extraction, processing, transport or storage of coal, oil, or natural gas should only include the occupations and activities directly related to “upstream” activities associated with the unprocessed coal, oil, or natural gas. Occupations or activities related to the transport, storage, marketing or utilizing coal, oil or natural gas products such as gasoline or other refined products should not be considered when determining qualifying energy community MSAs and non-MSAs. Activities related to chemical plant and petroleum refining should be considered “processing,” but activities related to power plant operations should not.

If Treasury chooses to reference Bureau of Labor Statistics occupation codes, the list of occupations that should be considered direct coal, oil and natural gas employment includes:

OCC Code	OCC Title
17-2151	Mining And Geological Engineers
17-2171	Petroleum Engineers
17-3031	Surveying And Mapping Technicians
17-3098	Calibration Technologists
47-5011	Derrick Operators
47-5012	Rotary Drill Operators
47-5013	Service Unit Operators
47-5022	Excavating And Loading Machine Operators
47-5041	Continuous Mining Machine Operators
47-5043	Roof Bolters
47-5044	Loading And Moving Machine Operators
47-5071	Roustabouts
47-5081	Helpers Extraction Workers
47-5098	Underground Mining Machine Operators
51-8091	Chemical Plant Operators
51-8092	Gas Plant Operators
51-8093	Petroleum Pump Station Operators, Refinery Operators, and Gaugers
53-7071	Gas Compressor and Gas Station Operators
53-7072	Pump operators, except Wellhead Pumpers
53-7073	Wellhead Pumpers

If Treasury chooses to define employment by sector as classified by the North American Industry Classification System (NAICS) codes in BLS’s Quarterly Census of Employment and Wages (QCEW) report, the following sectors should qualify:

NAICS 6-digit	NAICS Title
211120	Crude Petroleum Extraction
211130	Natural Gas Extraction

212114	Surface Coal Mining
212115	Underground Coal Mining
213111	Drilling Oil and Gas Wells
213112	Support Activities for Oil and Gas Operations
213113	Support Activities for Coal Mining
221210	Natural Gas Distribution
324110	Petroleum Refineries
324191	Petroleum Lubricating Oil and Grease Manufacturing
324199	All Other Petroleum and Coal Products Manufacturing
423520	Coal And Other Mineral and Ore Merchant Wholesalers
424710	Petroleum Bulk Stations and Terminals
486110	Pipeline Transportation of Crude Oil
486210	Pipeline Transportation of Natural Gas

**(4) Which source or sources of information should the Treasury Department and the IRS consider in determining census tracts that had a coal mine closed after December 31, 1999, or had a coal-fired electric generating unit retired after December 31, 2009, under § 45(b)(11)(B)(iii)? How should the closure of a coal mine or the retirement of a coal-fired electric generating unit be defined under § 45(b)(11)(B)(iii)**

Operating status of coal mines is available from the Mine Safety and Health Administration’s (MSHA) Mine Data Retrieval System. State agencies also maintain records of operating status for mines. Retired coal-fired electricity generating unit data for both generators that have closed and that are expected to close is available from the Energy Information Administration (EIA) form 860 and form 860m data sets.

In determining census tracts that had a coal mine closed after December 31, 1999, Treasury should require a full closure of a coal mine where the potential for the facility re-opening or operations restarting is minimal and remediation activities have begun. The Mine Data Retrieval System classifies mines using seven operating statuses: new mine, active, intermittent, non-productive, temporarily idled, abandoned, abandoned and sealed. Non-productive or temporarily idled designations may represent permitted mines that have been idled or abandoned but have yet to begin remediation activities or achieve full bond release. For the purposes of identifying census tracts that qualify as energy communities, any coal mine listed as “abandoned” or “abandoned and sealed” should qualify as “closed.” Sites classified by any other status would also be considered mine-scarred lands and the sites themselves could still qualify as an energy community under the brownfield definition. An incentive more directly targeted at the mine site would encourage the site owners and renewable energy developers to consider alternative uses for the site and begin the remediation process. The surrounding community would not lose the economic opportunity offered by transitioning these sites from coal production to clean energy production, and the operators would be incentivized to find more productive uses for the site rather than letting it remain idled.

**(5) For each of the three categories of energy communities allowed under § 45(b)(11)(B), what past or possible future changes in the definition, scope, boundary, or status of a “brownfield site” under § 45(b)(11)(B)(i), a “metropolitan statistical area or non-metropolitan statistical**

**area” under § 45(b)(11)(B)(ii), or a “census tract” under § 45(b)(11)(B)(iii) should be considered, and why?**

Changing factors over time could shift the boundary and status of the three categories of energy communities creating uncertainty for taxpayers as well as for the local economic development authorities, communities, land-use planners, and other stakeholders who will be factoring energy community designation into planning decisions. To minimize this uncertainty and risks, Treasury should provide guidance that a project considered located in a qualifying energy community at the time the project begins construction or is put into service is considered to remain located in an energy community even if the associated census tract, MSA, or Non-MSA loses its status as a qualifying energy community or the boundaries change. Beyond that principle, the varying circumstances and definitions of the three categories should be considered individually.

Once a site is identified as a brownfield, that designation is typically permanent, even if the site is remediated or re-developed for other purposes. If Treasury’s process and criteria for identifying brownfield sites is clear, circumstances should not arise that would cause a brownfield site to become ineligible after a qualifying project is built on the site. Treasury’s process, however, should allow for new brownfield sites to become eligible when and if they are identified and verified to meet eligibility requirements for the purpose of an energy community.

For the MSA and Non-MSA category, the shape of the MSAs and Non-MSAs as well as local employment, local and national unemployment rates and tax revenues could all change over time and could lead to significant shifts in areas qualifying as an energy community. The Office of Management and Budget (OMB) reviews standards for metropolitan statistical areas and micropolitan statistical areas every ten years. To provide a base level of certainty, the shape of MSAs and Non-MSAs as defined by OMB as of the date of enactment for the Inflation Reduction Act should be used to determine the boundaries of qualifying energy communities. Alternatively, when OMB updates the MSA and Non-MSAs, both the previous boundaries and newly defined boundaries should be recognized for the purposes of identifying energy communities for at least two years after the change is finalized to enable smoother planning processes for project developers, local governments, and other stakeholders. For the more dynamic determinants, the rates for employment and tax revenues associated with oil, gas, and coal activities, and local and national unemployment should be averaged using the last three full years for which data is available to avoid fluctuations related to market volatility versus longer-term economic shifts. This average would also avoid MSAs or Non-MSAs swinging between qualifying and non-qualifying energy communities from year-to-year.

For the census tract category, the shape of the census tracts as defined at the time of enactment of the Inflation Reduction Act should be used to determine the boundaries of qualifying energy communities. Alternatively, when the Census Bureau updates census tracts for the decennial census, both the previous boundaries and newly defined boundaries should be recognized for the purposes of identifying energy communities for a period of two years to enable smoother planning processes for project developers, local governments, and other stakeholders. Treasury should clarify that a census tract in which a coal mine closes or coal-fired electric generating unit retires within a given year will qualify as an energy community on January 1 of the following year.



**(7) Please provide comments on any other topics relating to the energy community requirement that may require guidance.**

We recommend Treasury also offer guidance on how the energy communities bonus tax credit interacts with other tax benefits that could also apply to geographically overlapping areas such as Enterprise Zones defined in § 1397C.

We urge the Treasury Department to clarify that land areas ‘located in’ an ‘energy community’ which are or have been permanently protected with conservation easements be explicitly excluded from eligible activities for which taxpayers would qualify for the increased tax credit amounts under §§ 45, 48, 45Y, and 48E for qualifying investments in such communities.

The US Internal Revenue Code section 170(h) (26 U.S. Code § 170(h) - Charitable, etc., contributions and gifts) and Treasury Regulation section 1.170A-14, authorizes US taxpayers to claim a charitable income tax deduction for donations of conservation easements over lands which meet certain specified conservation purposes (see Code section 170(h) (4.)

Since this conservation easement tax deduction was enacted in 1980, approximately 40 million acres nationwide have been protected by conservation easements (as of April 2022) with about half of that acreage under the stewardship of land trusts, private tax-exempt charitable organizations organized and operated for charitable conservation purposes. Furthermore, considerable public investments in protecting land for conservation purposes have been made by Federal, state, and local governments; for example, the U.S. Department of Agriculture and private landowners have partnered to protect more than 5 million acres of wetlands, grasslands, and prime farmland throughout the US using funding from numerous Farm Bill funding programs.<sup>2</sup>

Thus, there has been substantial direct and indirect public investment made to protect important conservation lands using conservation easements. A former Treasury Department official determined that, at a cost in 2016 of between \$1.6 to \$2.9 billion, the conservation easement deduction program ranked among the largest federal environmental and land management programs in the United States’ budget.<sup>3</sup> The value of the tax deduction claimed for gifts of such easements in 2019 have been estimated by the Treasury to have increased and now amount to nearly \$9 billion.

It would be inappropriate and inconsistent for the Federal Government to incentivize renewable energy development with a tax incentive from one part of the Internal Revenue Code while encouraging activities that are incompatible with and could even destroy the substantial tax-subsidized investments that already been made under the US tax system to protect conservation lands made under another section of the Internal Revenue Code.

In whatever way that the Treasury ultimately decides to establish the boundaries that define an ‘energy community’ under Section 45(b)(11)(B), we strongly recommend that Treasury should make clear in the

---

<sup>2</sup> <https://www.usda.gov/media/press-releases/2021/04/02/usda-recognizes-5-million-acres-enrolled-conservation-easements>

<sup>3</sup> Adam Looney, *Estimating the Rising Cost of a Surprising Tax Shelter: The Syndicated Conservation Easement*, BROOKINGS INST. (Dec. 20, 2017), <https://www.brookings.edu/blog/up-front/2017/12/20/estimating-the-rising-cost-of-a-surprising-tax-shelter-the-syndicated-conservation-easement/> (noting that, in 2016, the entire budget of the Bureau of Land Management was \$1.2 billion, and the entire budget of the Fish and Wildlife Service was \$1.6 billion).

final regulations that areas located in such 'energy communities' which are protected with conservation easements or agreements be excluded from eligibility for the enhanced tax credit amounts under Section 45(b)(11)(A) of the legislation which provides an increased credit amount for a qualified facility located in an energy community.

***Which source or sources of information should the Treasury Department consider in implementing this recommendation?***

A primary source of information that could be used to guide Treasury decision-making about the location of lands protected with conservation and where such lands are located within 'energy communities' is the *National Conservation Easement Database (NCED)*. NCED is the single-most important national database of conservation easement information, compiling records from land trusts and public agencies throughout the United States. This public-private partnership brings together information about easement location from national conservation groups, local and regional land trusts, and local, state, and federal agencies around a common objective. NCED collects basic information about each easement, including the location and areal extent. NCED is financially supported by grants from numerous public agencies and private sources.

Another source of data about the location of protected lands is The Natural Heritage Network. There are currently Heritage Programs (sometimes known as Conservation Data Centers), covering all 50 U.S. states. Most U.S. Heritage Programs are affiliated with state government agencies in the U.S. It is the Heritage Programs located in state agencies which comprise the Network. The Natural Heritage Network maintains a continually updated computerized database of information on the location of rare and threatened species and natural communities as well as areas for which biodiversity protection has been secured, including through the use of conservation easements. As such, it is the most comprehensive and frequently consulted source of information on biodiversity that exists today. This information has numerous applications, from natural resource and development planning to land use and management decisions. State Heritage Programs have been in existence for over 40 years and the network, representing a public/private partnership with state and federal governments, has been in existence for more than 20 years.

## Appendix A: Sample List of State Agency Points of Contact for Brownfield and Mine Lands Databases

The following list provides a sample of state agencies that maintain records on brownfields, abandoned mines, and other lands that could qualify as an energy community under the brownfields definition.

State	Contact Information
California	<p><u>California Department of Toxic Substances Control EnviroStor</u>            Phone: 877-786-9427            Email: <a href="mailto:envirostor@dtsc.ca.gov">envirostor@dtsc.ca.gov</a>            Website: <a href="http://www.envirostor.dtsc.ca.gov/public/">http://www.envirostor.dtsc.ca.gov/public/</a></p>
Colorado	<p><u>Colorado Department of Public Health and Environment</u>            Phone: 303-692-2000            Email: <a href="mailto:cdphe.information@state.co.us">cdphe.information@state.co.us</a>            Website: <a href="https://cdphe.colorado.gov/environmental-cleanup">https://cdphe.colorado.gov/environmental-cleanup</a></p>
Connecticut	<p><u>Connecticut Department of Energy and Environmental Protection</u>            Phone: 860-424-3768            Email: <a href="mailto:mark.lewis@ct.gov">mark.lewis@ct.gov</a>            Brownfields Website: <a href="https://portal.ct.gov/DEEP/Remediation--Site-Clean-Up/Brownfields/">https://portal.ct.gov/DEEP/Remediation--Site-Clean-Up/Brownfields/</a>            Waste Management Website:  <a href="https://portal.ct.gov/DEEP/About/Main/Waste-Management">https://portal.ct.gov/DEEP/About/Main/Waste-Management</a></p>
Florida	<p><u>Florida Department of Environmental Protection</u></p> <p>Brownfield Program            Point of Contact: Kelly Crain            Phone: 850-245-8953            Email: <a href="mailto:Kelly.crain@dep.state.fl.us">Kelly.crain@dep.state.fl.us</a>            Website: <a href="https://floridadep.gov/waste/waste-cleanup/content/brownfields-program">https://floridadep.gov/waste/waste-cleanup/content/brownfields-program</a></p> <p>Public Services            Point of Contact: Christopher Williams            Phone: 850-245-8765; 850-245-8758 (d)            Email: <a href="mailto:public.services@dep.state.fl.us">public.services@dep.state.fl.us</a>;  <a href="mailto:Christopher.A.Williams@dep.state.fl.us">Christopher.A.Williams@dep.state.fl.us</a>            Website: <a href="https://floridadep.gov/">https://floridadep.gov/</a></p> <p>Florida Solid Waste Management</p>

	<p>Point of Contact: El Kromhout  Phone: 850-245-8744  Email: <a href="mailto:Elizabeth.Kromhout@floridadep.gov">Elizabeth.Kromhout@floridadep.gov</a>  Website: <a href="https://floridadep.gov/waste/permitting-compliance-assistance/content/solid-waste-section">https://floridadep.gov/waste/permitting-compliance-assistance/content/solid-waste-section</a></p> <p>Waste Cleanup Program  Point of Contact: Jennifer A. Farrell  Phone: 850-245-8937  Email: <a href="mailto:Jennifer.A.Farrell@floridadep.gov">Jennifer.A.Farrell@floridadep.gov</a>  Website: <a href="https://floridadep.gov/waste/waste-cleanup">https://floridadep.gov/waste/waste-cleanup</a></p>
Hawaii	<p><u>Hawai'i State Department of Health Hazard Evaluation and Emergency Response Office</u>  Phone: 808-586-4249  Fax: 808-586-7537  Website: <a href="https://health.hawaii.gov/heer/">https://health.hawaii.gov/heer/</a></p>
Illinois	<p><u>Illinois Environmental Protection Agency</u></p> <p>Office of Site Evaluations, Bureau of Land  Redevelopment Assessment Database:  <a href="http://epadata.epa.state.il.us/land/ose/ose-site-evaluations-all.asp">http://epadata.epa.state.il.us/land/ose/ose-site-evaluations-all.asp</a></p> <p>Site Remediation Program, Bureau of Land  Site Remediation Program Database:  <a href="https://www2.illinois.gov/epa/topics/cleanup-programs/bol-database/Pages/srp.aspx">https://www2.illinois.gov/epa/topics/cleanup-programs/bol-database/Pages/srp.aspx</a></p>
Iowa	<p><u>Natural Resources Department</u>  Phone: 515-725-8200  Website: <a href="https://www.iowadnr.gov/">https://www.iowadnr.gov/</a></p>
Maine	<p><u>Maine Department of Environmental Protection</u>  Phone: 207-287-7688  Website: <a href="https://www.maine.gov/dep/index.html">https://www.maine.gov/dep/index.html</a></p>
Maryland	<p><u>Maryland Land Restoration Program</u>  Phone: 410-537-3493  Email: <a href="mailto:mde.webmaster@maryland.gov">mde.webmaster@maryland.gov</a>  Website:  <a href="https://mde.maryland.gov/programs/Land/MarylandBrownfieldVCP/Pages/index.aspx">https://mde.maryland.gov/programs/Land/MarylandBrownfieldVCP/Pages/index.aspx</a></p>
Massachusetts	<p><u>Clean Energy Results Program</u>  Phone: 617-626-1000  Email: <a href="mailto:BWSC.Information@state.ma.us">BWSC.Information@state.ma.us</a>  Website: <a href="https://www.mass.gov/clean-energy-results-program">https://www.mass.gov/clean-energy-results-program</a></p>

Minnesota	<p><u>Minnesota Pollution Control Agency</u>  Phone: 800-657-3864  Email: <a href="mailto:info.pca@state.mn.us">info.pca@state.mn.us</a>  Website: <a href="https://www.pca.state.mn.us/air-water-land-climate/cleanup-and-redevelopment">https://www.pca.state.mn.us/air-water-land-climate/cleanup-and-redevelopment</a></p>
Missouri	<p><u>Missouri Land Reclamation Program</u>  Phone: 573-751-4041  Email: <a href="mailto:mining@dnr.mo.gov">mining@dnr.mo.gov</a>  Website: <a href="https://dnr.mo.gov/land-geology/mining-land-reclamation">https://dnr.mo.gov/land-geology/mining-land-reclamation</a></p>
New Jersey	<p><u>New Jersey Department of Environmental Protection, Air Quality, Energy and Sustainability Program, Division of Climate, Clean Energy and Radiation Protection, Bureau of Climate Change &amp; Clean Energy</u>  Phone: 609-633-0538  Email: <a href="mailto:solar_siting_analysis@dep.nj.gov">solar_siting_analysis@dep.nj.gov</a>  Website: <a href="https://www.state.nj.us/dep/ages/bes.html">https://www.state.nj.us/dep/ages/bes.html</a></p>
New York	<p><u>New York Department of Environmental Conservation, Environmental Remediation</u>  Phone: 518-402-9764  Email: <a href="mailto:derweb@gw.dec.state.ny.us">derweb@gw.dec.state.ny.us</a>  Website: <a href="https://www.dec.ny.gov/chemical/brownfields.html">https://www.dec.ny.gov/chemical/brownfields.html</a></p>
North Carolina	<p><u>North Carolina Department of Environmental Quality</u></p> <p>Brownfields Program  Website: <a href="https://deq.nc.gov/about/divisions/waste-management/brownfields-program">https://deq.nc.gov/about/divisions/waste-management/brownfields-program</a></p> <p>Hazardous Waste Section  Website: <a href="https://deq.nc.gov/about/divisions/waste-management/hazardous-waste-section">https://deq.nc.gov/about/divisions/waste-management/hazardous-waste-section</a></p> <p>Solid Waste Section  Website: <a href="https://deq.nc.gov/about/divisions/waste-management/solid-waste-section">https://deq.nc.gov/about/divisions/waste-management/solid-waste-section</a></p> <p>Pre-Regulatory Landfills Program  Website: <a href="https://deq.nc.gov/about/divisions/waste-management/superfund-section/inactive-hazardous-sites-program/pre-regulatory-landfill-program">https://deq.nc.gov/about/divisions/waste-management/superfund-section/inactive-hazardous-sites-program/pre-regulatory-landfill-program</a></p>
Oregon	<p><u>Oregon Department of Environmental Quality Environmental Cleanup Program</u>  Email: <a href="mailto:DEQInfo@deq.state.or.us">DEQInfo@deq.state.or.us</a></p>

	<p>Website: <a href="https://www.oregon.gov/deq/Hazards-and-Cleanup/env-cleanup/Pages/ecsi.aspx">https://www.oregon.gov/deq/Hazards-and-Cleanup/env-cleanup/Pages/ecsi.aspx</a></p>
Pennsylvania	<p><u>Bureau of Abandoned Mine Reclamation</u>  Phone: 717-783-2267  Email: <a href="mailto:RA-epcontactus@pa.gov">RA-epcontactus@pa.gov</a>  Website:  <a href="https://www.dep.pa.gov/Business/Land/Mining/AbandonedMineReclamation/Pages/default.aspx">https://www.dep.pa.gov/Business/Land/Mining/AbandonedMineReclamation/Pages/default.aspx</a></p>
Rhode Island	<p><u>Rhode Island Department of Environmental Management, Office of Land Revitalization and Sustainable Materials Management, Site Remediation Program</u>  Phone: 401-222-2797  Website: <a href="https://dem.ri.gov/environmental-protection-bureau/land-revitalization-and-sustainable-materials-management/site-remediation-program">https://dem.ri.gov/environmental-protection-bureau/land-revitalization-and-sustainable-materials-management/site-remediation-program</a></p>
Texas	<p><u>Texas Commission on Environmental Quality</u></p> <p>Waste Permits Division, Municipal Solid Waste Permits Section  Phone: 512-239-2335  Email: <a href="mailto:Armando.Barrera@tceq.texas.gov">Armando.Barrera@tceq.texas.gov</a>  Website:  <a href="https://www.tceq.texas.gov/permitting/waste_permits/msw_permits/msw-data">https://www.tceq.texas.gov/permitting/waste_permits/msw_permits/msw-data</a></p> <p>Remediation Division, Superfund Section  Phone: 512-239-2505  Fax: 512-239-2450</p> <p>Voluntary Cleanup Program Section  Phone: 512-239-2200  Email: <a href="mailto:vcp@tceq.texas.gov">vcp@tceq.texas.gov</a></p>
Virginia	<p><u>Virginia Department of Mines, Minerals and Energy</u></p> <p>Division of Mined Land Reclamation, Abandoned Coal Mine Areas  Phone: 276-523-8100  Email: <a href="mailto:dmlrinfo@dmme.virginia.gov">dmlrinfo@dmme.virginia.gov</a>  Website: <a href="https://energy.virginia.gov/coal/mined-land-repurposing/mined-land-repurposing.shtml">https://energy.virginia.gov/coal/mined-land-repurposing/mined-land-repurposing.shtml</a></p> <p>Division of Mineral Mining, Orphaned Land Program  Phone: 434-951-6310  Email: <a href="mailto:dmmlInfo@dmme.virginia.gov">dmmlInfo@dmme.virginia.gov</a></p>

	Website: <a href="https://energy.virginia.gov/mineral-mining/mineralmining.shtml">https://energy.virginia.gov/mineral-mining/mineralmining.shtml</a>
West Virginia	<u>Office of Abandoned Mine Lands and Reclamation</u> Phone: 304-926-0499 Website: <a href="https://dep.wv.gov/dlr/aml/Pages/default.aspx">https://dep.wv.gov/dlr/aml/Pages/default.aspx</a>
Wisconsin	<u>Wisconsin Department of Natural Resources, Remediation and Redevelopment Program</u> Website: <a href="https://dnr.wisconsin.gov/topic/Brownfields/WRRD.html">https://dnr.wisconsin.gov/topic/Brownfields/WRRD.html</a>